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LEGISLATIVE AUDITOR

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THE EXTRA MILE, REGION VIII, INC.

WEST MONROE, LOUISIANA

FINANCIAL STATEMENTS
AND ADDITIONAL INFORMATION
FOR THE YEAR ENDED
JUNE 30, 2001

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 11/16/01

JOHNSTON, PERRY, JOHNSON & ASSOCIATES, L.L.P.
CERTIFIED PUBLIC ACCOUNTANTS
MONROE, LOUISIANA

THE EXTRA MILE, REGION VIII, INC.
WEST MONROE, LOUISIANA

FINANCIAL STATEMENTS
AND ADDITIONAL INFORMATION
FOR THE YEAR ENDED
JUNE 30, 2001

THE EXTRA MILE. REGION VIII, INC.
WEST MONROE, LOUISIANA
JUNE 30, 2001

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JOHNSTON, PERRY, JOHNSON & ASSOCIATES, L.L.P.

DESIGN & CONSTRUCTION CPA
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PAUL BATTISTONE, CPA
JAY C. BATTISTONE, CPA
JAY BATTISTONE, CPA
TERRY B. BATTISTONE, CPA

December 12, 2001

INDEPENDENT AUDITORS' REPORT

Board of Directors
The Eclair Mills, Region VIII, Inc.
West Monroe, Louisiana

We have audited the accompanying statement of financial position of The Eclair Mills, Region VIII, Inc. as of and for the year ended June 30, 2001, and the related statement of activities and cash flows for the year then ended. These financial statements are the responsibility of the Agency's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of The Eclair Mills, Region VIII, Inc. as of June 30, 2001, and the changes in its net assets and cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued a report dated December 12, 2001, on our consideration of the Agency's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was made for the purpose of forming an opinion on the basic financial statements of The Eclair Mills, Region VIII, Inc. taken as a whole. The accompanying financial information listed as supplementary

financial information in the table of contents and the accompanying Schedule of Expenditures of Federal Awards for the year ended June 30, 2001, are presented for purposes of additional analysis and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

Johnston, Perry, Johnson & Associates, L.L.P.

JOHNSTON, PERRY, JOHNSON & ASSOCIATES, L.L.P.
CERTIFIED PUBLIC ACCOUNTANTS

JOHNSTON, PERRY, JOHNSON & ASSOCIATES, L.L.P.

JOHN M. JOHNSON, CPA
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2007 Annual Award

North Carolina (2007)

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December 12, 2001

REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of Directors
The Extra Mile, Region VIII, Inc.
West Monroe, Louisiana

We have audited the financial statements of The Extra Mile, Region VIII, Inc. as of and for the year ended June 30, 2001, and have issued our report thereon dated December 12, 2001. We conducted our audit in accordance with auditing standards generally accepted in the United States of America applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether The Extra Mile, Region VIII, Inc.'s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of non-compliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered The Extra Mile, Region VIII, Inc.'s internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might

be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of the audit committee, management, others within the organization and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

John H. Perry, John H. Perry & Associates, LLP

JOHN H. PERRY, JOHNSON & ASSOCIATES, L.L.P.
CERTIFIED PUBLIC ACCOUNTANTS

THE EXTRA MILE, REGION VIII, INC.
 WEST MONROE, LOUISIANA
 STATEMENT OF FINANCIAL POSITION
 JUNE 30, 2021

ASSETS

CURRENT ASSETS

Cash	-
Grants Receivable	34,883
Accounts Receivable	<u>684</u>

<u>TOTAL CURRENT ASSETS</u>	<u>35,567</u>
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FIXED ASSETS

Building	29,080
Equipment	61,756
Less: Accumulated Depreciation	<u>(42,816)</u>

<u>TOTAL FIXED ASSETS</u>	<u>47,020</u>
---------------------------	---------------

<u>TOTAL ASSETS</u>	<u>82,587</u>
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LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

Payroll Tax Payable	3,134
Bank Overdraft	<u>43</u>

<u>TOTAL CURRENT LIABILITIES</u>	<u>3,177</u>
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NET ASSETS

Unrestricted	<u>80,285</u>
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<u>TOTAL NET ASSETS</u>	<u>80,285</u>
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<u>TOTAL LIABILITIES AND NET ASSETS</u>	<u>83,380</u>
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The accompanying notes are an integral part of these financial statements.

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JOHNSON, PERRY, JOHNSON & ASSOCIATES, L.L.P.
 CERTIFIED PUBLIC ACCOUNTANTS

THE KATMA HILL, MOOREN VILL, INC.
WEST MONROE, LOUISIANA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2001

UNRESTRICTED NET ASSETS

SUPPORT AND REVENUES

SUPPORT

Grants

150,000

TOTAL SUPPORT

150,000

REVENUES

Contributions

30,500

Fund Raising Revenue (Net)

1,110

Miscellaneous

5,410

TOTAL REVENUES

37,020

TOTAL SUPPORT AND REVENUES

190,100

EXPENSES

PROGRAM SERVICES

Support for Department of Health
And Hospitals - Louisiana

143,000

TOTAL PROGRAM SERVICES

143,000

SUPPORT SERVICES

General and Administrative
Fundraising Expenses

12,900

TOTAL SUPPORT SERVICES

12,900

TOTAL EXPENSES

156,780

INCREASE (DECREASE) IN UNRESTRICTED NET ASSETS

33,320

NET ASSETS AT BEGINNING OF YEAR

46,920

NET ASSETS AT END OF YEAR

80,240

The accompanying notes are an integral part of these financial statements.

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THE EXTRA MILE, REGION VIII, INC.
 WEST MONROE, LOUISIANA
 STATEMENT OF CASH FLOWS
 FOR THE YEAR ENDED JUNE 30, 2001

CASH FLOWS FROM OPERATING ACTIVITIES:

Increase (Decrease) in Net Assets	13,334
Adjustments to Reconcile Increase (Decrease) in Net Assets to Net Cash Provided (Used) by Operating Activities:	
Depreciation	9,399
(Increase) Decrease in:	
Grants Receivable	(12,880)
Accounts Receivable	-
Increase (Decrease) in:	
Accrued Payroll Taxes	1,708
Bank Overdraft	<u>41</u>
Net Cash Provided (Used) by Operating Activities	11,602

CASH FLOWS FROM INVESTING ACTIVITIES:

Purchase of Fixed Assets	(14,680)
Net Cash Provided (Used) by Investing Activities	(14,680)

NET INCREASE (DECREASE) IN CASH (3,078)

BEGINNING CASH AND CASH EQUIVALENTS 3,031

ENDING CASH AND CASH EQUIVALENTS 0

SUPPLEMENTAL CASH BASIS DATA

Interest Paid	-0-
Income Taxes Paid	-0-

The accompanying notes are an integral part of these financial statements.

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THE EXTRA MILE, REGION VIII, INC.
 WEST MONROE, LOUISIANA
 STATEMENT OF FUNCTIONAL EXPENSES
 FOR THE YEAR ENDED JUNE 30, 2003

	SUPPORT FOR DEPARTMENT OF REALE AND HOUSING	GENERAL AND ADMINISTRATION	TOTAL
Personal Services	68,846	5,738	68,788
Related Benefits	10,671	958	11,629
Travel	3,478	312	3,788
Operating Services	35,184	5,154	38,348
Supplies	17,266	1,547	18,813
Other Services	<u>4,583</u>	<u>813</u>	<u>5,008</u>
Total Expenditures Before			
Depreciation	135,348	12,121	147,389
Depreciation	<u>8,811</u>	<u>798</u>	<u>9,609</u>
TOTAL EXPENSES	<u>243,832</u>	<u>12,909</u>	<u>156,768</u>

The accompanying notes are an integral part of these financial statements.

-6-

JOHNSTON, PERIN, JOHNSON & ASSOCIATES, L.L.P.
 CERTIFIED PUBLIC ACCOUNTANTS

THE EXTRA MILE, REGION VIII, INC.
WEST MONROE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2001

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

A. Statement of Presentation

The accompanying financial statements conform to generally accepted accounting principles for not-for-profit organizations.

B. Organization

The Extra Mile, Region VIII, Inc. was organized to promote and develop contributions and volunteers to Louisiana state funded agencies. The Agency is operated exclusively for charitable, educational, and scientific purposes.

C. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from these estimations.

D. Cash and Cash Equivalents

The Agency considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents. Cash and cash equivalents for purposes of the statement of cash flows exclude permanently restricted cash and cash equivalents.

E. Property and Equipment Accounting

Property and equipment acquired with Agency funds are considered to be owned by the Agency while used in the program or in future authorized programs. However, funding sources have a reverentary interest in these assets as well as the determination of use of any proceeds from the sale of these assets.

The Agency follows the practice of capitalizing all expenditures for property and equipment in excess of \$100. Depreciation is computed on a straight-line basis over the estimated service lives of the assets. The following lives have been assigned to the fixed assets:

THE EXTRA MILE, REGION VIII, INC.
WEST MONROE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2001

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

K. Property and Equipment Accounting (Continued)

Computer Equipment and Vehicles	5 Years
Furniture, Fixtures, and Equipment	7 Years
Building	39 Years

Net values are computed as follows:

	2001
Building	29,008
Computer Equipment and Vehicles	34,042
Furniture, Fixtures, and Equipment	21,713
Less: Accumulated Depreciation	(82,938)

Net Value 41,823

Capital Outlay

Grants	5,488
General	29,088
Total	<u>34,576</u>

F. Budget Policy

Budgets are prepared by the Agency's Executive Director and Board of Directors, and approved by the grantor of the funds.

G. Cash in Bank

All funds are in institutions insured by an agency of the federal government.

H. Related Party Transactions

There were no related party transactions for the year ended June 30, 2001.

NOTE 2 - FUNDING POLICIES AND SOURCES OF FUNDS:

The Agency receives its monies through various methods of funding. Most of the funds are received on a reimbursement basis. The Agency also receives funds by contributions from both public and private sources. The primary source of funds is the Louisiana Department of Health and Hospitals.

THE EXTRA MILE, REGION VIII, INC.
MOST MEMORIAL, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2001

NOTE 3 - GRANTS RECEIVABLE:

Grants receivable at June 30, 2001 substantially consists of reimbursements for expenses incurred under the program due from the Louisiana Department of Health and Hospitals.

The allowance for bad debts is zero.

NOTE 4 - BOARD OF DIRECTORS' COMPENSATION:

The Board of Directors is a voluntary board; therefore, no compensation has been paid to any member.

NOTE 5 - INCOME TAX STATUS:

The Agency, a non-profit corporation, is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code.

NOTE 6 - ACCUMULATED LEAVE:

As of June 30, 2001, unrecorded annual leave time was not material. The Agency's policy is not to record accrued leave as an expenditure until the period it is taken.

NOTE 7 - CONTINGENT LIABILITIES:

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount which may be disallowed by the grantor cannot be determined at this time, although the Agency expects such amounts, if any, to be immaterial.

NOTE 8 - PRACTICAL ALLOCATION OF EXPENSES:

The costs of providing the various programs and activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefitted. Fundraising costs are not material.

NOTE 9 - RETIREMENT PLAN:

All employees are covered under the Social Security program. No other retirement plan is maintained.

THE EXTRA MILE, MONROE VILL, INC.
WEST MONROE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2001

NOTE 10 - ADVERTISING:

The Company expenses advertising costs as they are incurred. There were no advertising costs for the year ended June 30, 2001.

NOTE 11 - FUND RAISING REVENUE:

The fund raising revenues and expenses are as follows:

Fund Raising Revenue	4,382
Fund Raising Expense	(3,269)
<u>Net Fund Raising</u>	<u>1,113</u>

The corporation had no other material fund raising expenses.

NOTE 12 - DONATION:

The Agency received a building that has been renovated and is now being used as the Monroe Drop-In Center. The building was donated for an appraised price of \$28,000. The Agency paid some incidental costs in association with obtaining the building and used volunteers to get the building ready for use. The building is located on East St. John Street in Monroe, Louisiana.

SUPPLEMENTARY FINANCIAL INFORMATION

THE HYDRA WIRE, REGION VIII, INC.
WEST MONROE, LOUISIANA
STATEMENT OF EXPENDITURES - BY QUARTER
FOR THE YEAR ENDED JUNE 30, 2000

	OUR STATE	HOOP-18		WALP	CONSERVATION	
	FUND	CONTR.	GRANT	ACCOUNT	DATA	TOTAL
				FUND		
Personal Services	38,800	34,140	-	-	-	72,940
Related Services	1,450	3,000	-	-	-	4,450
Travel	500	2,340	-	300	300	3,440
Operating Services	410	15,900	-	32,600	2,000	49,910
Supplies	200	1,000	4,500	-	500	7,200
Professionals	200	4,200	-	100	-	4,500
Capital Assets	-	5,400	-	-	-	5,400
Administration	-	3,400	300	1,100	-	4,800
TOTAL	43,060	79,380	4,800	34,000	2,800	164,040

THE KOTAR BILLS, REGION VIII, INC.
 WEST MONROE, LOUISIANA
 SCHEDULE OF EXPENDITURE OF FEDERAL AWARDS
 FOR THE YEAR ENDED JUNE 30, 2001

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/PROGRAM TITLE	FEDERAL CFDA NUMBER	FEDERAL AWARD AMOUNT	FEDERAL DISBURSEMENTS/ EXPENDITURES
<u>U.S. Department of Health and</u>			
<u>Human Services</u>			
<u>Passed Through Louisiana</u>			
<u>State Department of Health</u>			
<u>and Human Services</u>			
0001 State Funds	00.000	40,000	40,000
Drop-In Centers	00.000	11,830	10,830
0000	00.000	0,000	0,450
Wrap Around - 0001	00.000	10,000	14,100
0000 - Consumer	00.000	0,000	0,000

THE EXTRA MILE, REGION VIII, INC.
WEST MONROE, LOUISIANA

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2001

NOTE 1 - BAISIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of The Extra Mile, Region VIII, Inc. and is presented on the accrual basis of accounting.

NOTE 2 - SUBRECIPIENTS

The Extra Mile, Region VIII, Inc. did not provide federal awards to subrecipients.

THE EXTRA MILE, REGION VIII, INC.
WEST MONROE, LOUISIANA
SCHEDULE OF BOARD MEMBERS' COMPENSATION
FOR THE YEAR ENDED JUNE 30, 2001

No compensation was paid any board member during the year under audit.

THE EXTRA MILE REGION WILL, INC.
WEST MONROE, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2001

SECTION I - SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued: Unqualified

Internal control over financial reporting:

- * Material weaknesses identified? yes X no
- * Reportable condition(s) identified that
are not considered to be material
weaknesses? yes X none reported
- Noncompliance material to financial
statements noted? yes X no

SECTION II - FINANCIAL STATEMENT FINDINGS

There were no findings for the year ended June 30, 2001.

THE EXTRA MILE, REGION VIII, INC.
WEST MONROE, LOUISIANA
CORRECTIVE ACTION TAKEN ON PRIOR YEAR FINDINGS
JUNE 30, 2001

There were no prior year findings.